



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शनिवार, ३३ मार्च, १९९६/१० चैत्र, १९१८

हिमाचल प्रदेश सरकार

आवकारी तथा कराधान विभाग
हिमाचल प्रदेश

अधिनियम

शिमला-१७१००३, २३ मार्च, १९९६

संख्या ७-५६/९५-ई०एक्स०एन०-९२१८-६२.—प्रथम नवम्बर, १९६६ से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, १९६६ (१९६६ का ३१) की धारा ५ के अधीन हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आवकारी अधिनियम, १९१४ (१९१४ का पंजाब अधिनियम संख्या १) की धारा ५९ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा ९ के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पार्वज एण्ड अपील) आर्डर, १९६५ द्वारा मुद्रा में निहित

वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं, वी० के० भटनागर, आबकारी तथा कराधान आयुक्त, हिमाचल प्रदेश एनद्द्वारा हिमाचल प्रदेश लीकर लाईसेंस रूल्ज, 1986 (जिन्हें यहां उसके पश्चात् 'उक्त रूल्ज' कहा गया है) में प्रथम अप्रैल, 1996 से निम्नलिखित और संशोधन करता हूँ:—

संशोधन

1. In rule 27 of the said rules, for the existing sub-rule (f), the following shall be substituted namely :—

- “(f) Notwithstanding anything contained in sub-rule (a), (b), (c), (d) and (e) of this rule—
- (i) an additional license fee at the rate of Re. 1/- per unit of 750 milliliters shall be charged from L-14 and L-14-A licensees on the sale of original quota of Country liquor fixed for each vend ;
 - (ii) an additional licence fee at the rate of Re. 1/- per unit of 750 milliliters shall be charged on the sale of Foreign Liquor, including Indian Made Foreign Spirit but excluding Beer.—
 - (a) from L-2 and L-2-A, licensees ; and
 - (b) from L-3, L-4, L-5, L-3-A, L-4-A, L-5-A, licensees in respect of the sale of such liquor as has been procured by them from sources other than L-2 vends ;
 - (iii) the additional licence fee specified in clauses (i) and (ii) of this sub-rule shall be payable into Government treasury by the concerned licensee alongwith the application for transport pass of the liquor; if the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the District finds that during any financial year the licensee has made payment of the additional license fee in excess at any time upto the month of February, he may allow such excess payment to be adjusted against the additional license fee payable in respect of transport passes to be issued during the month of March; and
 - (iv) all other provisions relating to sealing of vends in cases of default and levy of interest and penalty as applicable for the recovery of license fee shall apply *mutatis mutandis* to the additional license fee also.

Explanation.—For the purposes of levy of the fee specified in clauses (i) and (ii) the quantity of liquor sold in bottles, pouches or other containers of sizes other than 750 Mls. shall be converted into units of 750 millilitres.

2. In rule 36 of the said rules for sub-rule (26), the following shall be substituted, namely;

“(26) (i) Successful bidders shall deposit by way of security an amount equivalent to 11.5% of the annual licence fee as under :—

- (a) 5% of the bid money in cash at the time of fall of the hammer ;
- (b) 5% of the bid money into Government Treasury within 10 days of the auction or 31st March, whichever is earlier ; and
- (c) the remaining amount equivalent to 1.5% of the bid money before the commencement of the license in the shape of a Revenue deposit, or Bank Guarantee or F.D.R. as may be directed by the Assistant Excise and Taxation Commissioner / Excise and Taxation Officer, Incharge of the District concerned :

Provided that in case if immediate cash deposit actually made under rule 36 (19) is equivalent to 11.5% or more of the bid money, the successful bidder will not be required to make a separate deposit equivalent to 18% under sub-clause (a) and (b) of clause (i) of sub-rule (26) and out of the entire cash deposit so made, the part thereof equivalent to 10% of the annual license fee shall be treated to be a deposit for the purposes of the sub-clause (a) and (b) of this clause.

- (ii) With the prior approval of the Collector (Excise) of the Zone, out of the above amount of 11.5% security, the deposits of 10% shall be adjusted against the payment of license fee remaining payable by the licensee after payment of 90% under clause (iv) of this sub-rule. Thereafter, out of 1.5 %security, a sum, as may be required, shall be adjusted against any amount of arrears due to the Government at the close of the Financial Year and such amount of the aforesaid security, as may not be required for adjustment against any arrears shall be released to the licensee under proper orders.
- (iii) If the highest bid, in respect of any vend or vends received by the Presiding Officers at the auctions is rejected or not confirmed by the Financial Commissioner, the deposits of security of 10% made by the concerned bidder under sub clause(a) and (b) of clause (i) shall be refunded to such bidder. Deposit of the security shall confer no right on the highest bidder at auctions for the grant of a licence.
- (iv) If any person who is the highest bidder at the auctions, fails to make deposits of the amount of security or, on approval and confirmation of his bid by the Financial Commissioner refuses to accept the licence, the licence may be re-sold by public auction or private contract or by any other arrangement and any deficiency licence fee and all expenses of such resale or attempted resale shall be recoverable from the said person in the same manner as laid down in section 60 of the Punjab Excise Act, 1914(1 of 1914), as applicable in Himachal Pradesh.
- (v) If the highest bid in respect of any vend or vends received by the Presiding Officer at the auctions is approved and confirmed by the Financial Commissioner, the deposits of security of 10% made by the concerned bidder under sub-clauses(a) and (b) of clause (i), shall be counted towards the licence fee approved in respect of the concerned vend or vends and adjusted in the manner specified in clause (ii) and the remaining amount of licence fee equivalent to 90% shall be paid by the licensee in the manner specified in clause (vi).
- (vi) (a) The amount equivalent to 90% of the license fee shall be paid by the licensee in ten equal instalments, each instalment being equal to 9% of the licence fee. The licensee shall pay by the 25th of the month in which he is to begin his business under his licence and by the 20th of every subsequent month the instalment equal to 9% of the licence fee till the entire amount of license fee has been realised:

Provided that if the licence is issued for a period of less than a year the whole amount shall be paid in such number of equated monthly instalments as is less by one from the number of months for which the licence is granted by ignoring a fraction of month, if any, in counting the number of months :

Provided further that if the license is for a less than a month the whole of the license fee shall be paid in lump-sum immediately after the bid is accepted.

(b) in the event of his failure to pay an instalment or part thereof by the due date—

- (i) the licensee shall pay interest at the rate of 18% per annum for a period of one month or part thereof from the date of default and in case of the default in payment of license fee exceeds one month such licensee shall pay interest at the rate of 24% per annum from the initial date of default in payment of license fee till the default continued; and

- (ii) Without prejudice to sub-clause(i) of clause (b) of this sub-rule, the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, may also authorise the licensee to deposit the amount of the instalment or part thereof upto 19th of the respective next month after charging interest at the rate of 18% per annum for a period of one month or part thereof from the date of default in the payment of the licence fee, i.e. as the case may be from the 25th or the 20th of the month onward till the default continued, and in case the default in payment of licence fee exceeds one month, the interest shall be charged at the rate of 24% per annum from the initial date of default in the payment of licence fee i.e. from 25th or 20th of the month onward, as the case may be, till the default continued;

Explanation.—For the purposes of clause (b) the date of payment shall be included in the period for which interest is to be charged.

- (c) If the licensee fails to deposit the instalment plus interest, as the case may be, upto the 19th of the next month, the vend would cease to be in operation on the 20th of the following month. The Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, or any other officer authorised or directed by him would ordinarily seal the vend on 20th day of the following month. This shall be in addition to the penalty provisions that may be brought into operation against the licensee under the Punjab Excise Act, 1914, and the rules framed thereunder.

3. In rule 38 of the said rules, in sub-rule (20), in part (b) of the proviso to sub-clause(ii) of clause (a), for the word, signs and figure "Rs. 0.30" the word, signs and figure "Rs. 0.40" shall be substituted.

4. In the said rules, for the existing Schedule 'A' and 'B' the following Schedule 'A' and 'B' shall be substituted, namely:—

SCHEDULE 'A'

(See sub-rule (a) and (f) of Rule 27)

Sl. No.	Particulars of license	Rate of fixed fee
1	2	3

Licence in form:—

1. L-1 for the vend of foreign liquor to the trade only .. Rs. 1,60,000 per annum
2. L. 1-A for the storage of foreign liquor in-bond combined with whole sale and retail vend of foreign liquor to the trade only and a license in form L. 11 to bottle foreign liquor. .. 1,50,000 per annum
3. L. 2-A for retail vend of foreign liquor to the public only for consumption on the premises (supplementary to a license in form L. 2). .. Rs. 5,000/- per annum (payable in lump-sum)

1	2	3
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4. L. 3, L. 4 and L. 5 (combined) or L. 4 and L. 5 (combined) for the vend of foreign liquor in a hotel or dak-banglow, restaurant and a bar attached to restaurant, following fixed fee shall be charged:—

(A) Shimla district :

Areas:—

- | | |
|---|----------------|
| (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar ; | Rs. 1,00,000/- |
| (ii) Chharabra ; | |
| (iii) Kufri to Shilon Bag on Kufri Chail road ; and | |
| (iv) all areas along the National Highway upto Sankat Mochan Mandir. | |

(B) Kullu district :

Areas from Katrain to Kothi	Rs. 1,00,000/-
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- | | |
|--|--------------|
| (C) (i) all district Head quarters' town in Himachal Pradesh (excluding Shimla, Kinnaur and Lahaul and Spiti district Headquarters); | Rs. 60,000/- |
|--|--------------|

(ii) Dalhausie town (Chamba District);

(iii) Macleodganj and Palampur (Kangra District) ;

(iv) Chail and Kasauli (Solan district) ; and

(v) all areas along the National Highway from Sankat Mochan Mandir, (Shimla District) to Parwanoo (Solan District).

- | | |
|---|--------------|
| (D) All areas in Himachal Pradesh other than those specified in part (A), (B), and (C). | Rs. 30,000/- |
|---|--------------|

5. L. 3-A, L. 4-A and L. 5-A (combined or separate:—

(a) areas mentioned in Part (A) and (B) of item 4	Rs. 20,000
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(b) areas mentioned in Part (C) and (D) of item 4	Rs. 12,500
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|---|---------------------|
| 6. L.9-A Retail vend of foreign liquor exclusively for sale of the liquor to ex-servicemen (Supplementary to licence in form L-9 in a | Rs. 700/- per annum |
|---|---------------------|

1	2	3
	Military Canteen including unit-run-Military Canteen or those run regimentally on club lines).	
7.	L. 10-A for retail vend of beer in the premises of L-14 vend	Rs. 50/- per annum.
8.	L-10-B for retail vend of beer for consumption of the premises of L. 14-A vend	Rs. 50/- per annum.
9.	L-12 for the sale of medicated wine.	Rs. 50/- per annum.
10.	L. 12-A for the retail vend of foreign liquor at a place of entertainment or recreation:—	As determined by Financial Commissioner in each case.
	Minimum fees :	Rs. 10/- per licence or for licenses more than a day, Rs. 5/- per diem, whichever is greater.
	Maximum fees :	Rs. 100/- per diem. Rs. 300/- per mensum. Rs. 150/- per annum.
11.	L. 12-B	
12.	L-13 for the wholesale vend of country Spirit:	
	(a) attached with a distillery/Bonded Ware House	Rs. 15,000 per annum
	(b) granted to licensees other than those of distillery or Bonded Warehouse:—	
	(i) Quota upto 15,000 Pls :	Rs. 10,000 per annum.
	(ii) Quot above 15,000 Pls. to 30,000 Pls.	Rs. 15,000 per annum.
	(iii) Quota above 30,000 Pls. to 50,000 Pls.	Rs. 22,500 per annum.
	(iv) Quota above 50,000 Pls. to 90,000 Pls.	Rs. 40,000 per annum.
	(v) Quota above 90,000 Pls.	Rs. 60,000 per annum.
	(c) L. 13-A vend for the storage and transfer of country liquor:—	
	(i) Quota upto 15,000 Pls.	Rs. 10,000 per annum.
	(ii) Quota above 15,000 Pls. to 30,000 Pls.	Rs. 15,000 per annum.
	(iii) Quota above 30,000 Pls to 50,000 Pls.	Rs. 22,500 per annum.
	(iv) Quota above 50,000 Pls to 90,000 Pls.	Rs. 40,000 per annum.
	(v) Quota above 90,000 Pls	Rs. 60,000 per annum.
13.	L-17 for the vend of denatured spirit for:—	
	(i) Possession upto quantity of 1000 Bls. at one time ; and	Rs. 1,000 per annum
	(ii) Possession above 1,000 Bls. at one time	Rs. 2,000 per annum.
14.	L-19 for the vend of Rectified spirit.	Rs. 100 per annum.

1	2	3
15.	L. 20-C for the manufacture and possession of Country Fermented Liquor for home consumption	Rs. 5/- per annum.
16.	L. 20-CC for manufacture of country liquor by distillation from fruits & grains for home consumption	Rs. 25/- per annum.
17.	L. 20-D for manufacture and possession of Country Fermented Liquor for use on special occasions	Rs. 5/- per annum.
18.	Additional licence fee on sale of—	
	(a) Country liquor by L-14 and L. 14-A licensees ; and	Re. 1.00 per unit of 750 mls.
	(b) Foreign liquor by L-2, L-2-A, L-3, L-4 and L-5 licenses.	Re. 1.00 per unit of 750 mls.

SCHEDULE 'B'

(See rule 30)

ASSESSED FEES PER BULK LITR

Sl. No.	Kind of license	Spirit		Wine		Cider		Beer	
		IMFS	Imported			Indian made	Imported	Indian made	Imported.
1	2	3	4	5	6	7	8	9	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	L-3, L-4, L-5, L-3-A, L-4-A and L-5-A.	63.75	90.00	9.40	0.65	1.90	2.25	3.00	
2.	L-6, L-7 and L-8.	25.00	40.00	6.25	0.65	1.20	1.00	1.25	
3.	L-12-A, L-12-B and L-12-C.	37.50	60.00	9.40	0.65	1.90	1.50	1.90	
4.	L-9 and L-9-A.	22.50	22.50	2.00	0.10	0.40	0.25	0.50	

Note.—The rates of assessed fee on Beer specified in Column No. 8 and 9 except for L-9 and L-9-A are applicable to each bottle of 650 milli-litres.

हस्ताक्षरित/-

आवकारी एवं कराधान आयुक्ता,
हिमाचल प्रदेश ।

[Authoritative English text of Excise & Taxation Department Himachal Pradesh Notification No.7-56/75-EXN-9218-9262, dated 23-3-76 as required under Clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 23rd March, 1976

No.7-56/95-EXN-9218-9262.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh, immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh, under section 5 of the Punjab Re-Organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appal) Orders, 1965, I.V.K. Bhatnagar, Excise and Taxation Commissioner Himachal Pradesh, hereby order the following further amendments in the Himachal Pradesh, Liquor License Rules, 1986 as amended from time to time (hereinafter called the 'said rules'), with effect from 1st April, 1996.—

AMENDMENTS

1. In rule 27 of the said rules, for the existing sub-rule (f), the following shall be substituted namely:—

“(f) Notwithstanding anything contained in sub-rule (a), (b), (c), (d) and (e) of this rule:—

- (i) an additional license fee at the rate of Re.1/- per unit of 750 millilitres shall be charged from L-14 and L-14-A licensees on the sale of original quota of Country liquor fixed for each vend;
- (ii) an additional licence fee at the rate of Re.1/- per unit of 750 millilitres shall be charged on the sale of Foreign Liquor, including Indian Made Foreign Spirit but excluding Beer.—
 - (a) from L-2 and L-2-A licensees; and
 - (b) from L-3, L-4, L-5, L-3-A, L-4-A, L-5-A licensees in respect of the sale of such liquor as has been procured by them from sources other than L-2 vends;
- (iii) the additional licence fee specified in clauses (i) and (ii) of this sub-rule shall be payable into Government treasury by the concerned licensee along with the application for transport pass of the liquor; if the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, Incharge of the District finds that during any financial year the licensee has made payment of the additional license fee in excess at any time upto the month of February, he may allow such excess payment to be adjusted against the additional license fee payable in respect of transport passes to be issued during the month of March; and
- (iv) all other provisions relating to sealing of vends in cases of default, and levy of interest and penalty as applicable for the recovery of license fee shall apply *mutatis mutandis* to the additional license fee also.

Explanation.—For the purposes of levy of the fee specified in clauses (i) and (ii) the quantity of liquor sold in bottles, pouches or other containers of sizes other than 750Mls. shall be converted into units of 750 millilitres.

2. In rule 36 of the said rules for sub-rule (26), the following shall be substituted, namely:—

“(26) (i) Successful bidders shall deposit by way of security an amount equivalent to 11.5% of the annual licence fee as under:—

- (a) 5% of the bid money in cash at the time of fall of the hammer;
- (b) 5% of the bid money into Government Treasury within 10 days of the auction or 31st March, whichever is earlier; and
- (c) the remaining amount equivalent to 1.5% of the bid money before the commencement of the license in the shape of a Revenue deposit, or Bank Guarantee or F. D.R. as may be directed by the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District concerned:

Provided that in case if immediate cash deposit actually made under rule 36 (19) is equivalent to 11.5% or more of the bid money, the successful bidder will not be required to make a separate deposit equivalent to 10% under sub-clause (a) and (b) of clause (i) of sub-rule (26) and out of the entire cash deposit so made, the part thereof equivalent to 10% of the annual license fee shall be treated to be a deposit for the purposes of the sub-clause (a) and (b) of this clause.

- (ii) With the prior approval of the Collector (Excise) of the Zone, out of the above amount of 11.5% security, the deposits of 10% shall be adjusted against the payment of license fee remaining payable by the licensee after payment of 90% under clause (iv) of this sub-rule. Thereafter, out of 1.5% security, a sum, as may be required, shall be adjusted against any amount of arrears due to the Government at the close of the Financial Year and such amount of the aforesaid security, as may not be required for adjustment against any arrears shall be released to the licensee under proper orders.
- (iii) If the highest bid, in respect of any vend or vends received by the Presiding Officer at the auctions is rejected or not confirmed by the Financial Commissioner, the deposits of security of 10% made by the concerned bidder under sub-clauses (a) and (b) of clause (i) shall be refunded to such bidder. Deposit of the security shall confer no right on the highest bidder at auctions for the grant of a licence.
- (iv) If any person who is the highest bidder at the auctions, fails to make deposits of the amount of security or, on approval and confirmation of his bid by the Financial Commissioner, refuses to accept the licence, the licence may be re-sold by public auction or private contract or by any other arrangement and any deficiency in license fee and all expenses of such resale or attempted resale shall be recoverable from the said person in the same manner as laid down in section 60 of the Punjab Excise Act, 1914 (1 of 1914), as applicable in Himachal Pradesh.
- (v) If the highest bid in respect of any vend or vends received by the presiding Officer at the auctions is approved and confirmed by the Financial Commissioner, the deposits of security of 10% made by the concerned bidder under sub-clauses (a) and (b) of clause (i), shall be counted towards the licence fee approved in respect of the concerned vend or vends and adjusted in the manner specified in clause (ii) and the remaining amount of licence fee equivalent to 90% shall be paid by the licensee in the manner specified in clause (vi).
- (vi) (a) The amount equivalent to 90% of the licence fee shall be paid by the licensee in ten equal instalments, each instalment being equal to 9% of the licence fee. The licensee shall pay by the 25th of the month in which he is to begin his business

under his license and by the 20th of every subsequent month the instalment equal to 9% of the license fee till the entire amount of license fee has been realised :

Provided that if the licence is issued for a period of less than a year the whole amount shall be paid in such number of equated monthly instalments as is less by one from the number of months for which the licence is granted by ignoring a fraction of month, if any, in counting the number of month:

Provided further that if the license is for a less than a month the whole of the license fee shall be paid in lump-sum immediately after the bid is accepted.

(b) In the event of his failure to pay an instalment or part thereof by the due date—

- (i) the licensee shall pay interest at the rate of 18% per annum for a period of one month or part thereof from the date of default and in case the default in payment of license fee exceeds one month such licensee shall pay interest at the rate of 24% per annum from the initial date of default in payment of license fee till the default continued; and
- (ii) without prejudice to sub-clause (i) of clause (b) of this sub-rule, the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, may also authorise the licensee to deposit the amount of the instalment or part thereof upto 19th of the respective next month after charging interest at the rate of 18% per annum for a period of one month or part thereof from the date of default in the payment of the license fee, i.e. as the case may be from the 25th or the 20th of the month onward till the default continued, and in case the default in payment of licence fee exceeds one month, the interest shall be charged at the rate of 24% per annum from the initial date of default in the payment of licence fee i.e. from 25th or 20th of the month onward, as the case may be, till the default continued;

Explanation.—For the purposes of clause (b) the date of payment shall be included in the period for which interest is to be charged.

- (c) If the licensee fails to deposit the instalment plus interest, as the case may be, upto the 19th of the next month, the vend would cease to be in operation on the 20th of the following month. The Assistant Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, or any other officer authorised or directed by him would ordinarily seal the vend on 20th day of the following month. This shall be in addition to the penalty provisions that may be brought into operation against the licensee under the Punjab Excise Act, 1914, and the rules framed there under.

3. In rule 38 of the said rules, in sub-rule (20), in part (b) of the proviso to sub-clause (ii) of clause (a), for the word, signs and figure "Rs 0.30" the word, signs and figure "Rs 0.40" shall be substituted.

4 In the said rules, for the existing Schedule "A" and "B" the following Schedule "A" and "B" shall be substituted, namely:—

SCHEDULE 'A'

[See sub-rule (a) and (f) of Rule 27]

S. No.	1 Particulars of license	Rate of fixed fee
1	2	3
Licence in form:		
1.	L-1 for the vend of foreign liquor to the trade only	Rs.1,60,000 per annum
2.	L 1-A for the storage of foreign liquour in-bond combined with whole sale and retail vend of foreign liquor to the trade only and a license in form L.11 to bottle foreign liquor.	Rs.1,50,000 per annum
3.	L.2-A for retail vend of foreign liquor to the public only for consumption on the premises (supplementary to a license in form L.2).	Rs.5,000/- per annum (payable in lump-sum).
4.	L.3, L.4 and L.5 (combined) or L.4 and L.5 (combined) for the vend of foreign liquor in a hotel or dak-buglow, restaurant and a bar attached to restaurant, following fixed fee shall be charge 1:—	

(A) Shimla district :

Areas :—

- (i) Shimla town including Kasumpti, New Shimla, Rs.1,00,000/-
Khalini, Vikasnagar;
- (ii) Chharabra;
- (iii) Kufri to Shilon Bag on Kufri-Chail road; and
- (iv) all areas along the National Highway upto Sankat Mochan Mandir.

(B) Kullu district :

Areas from Katrain to Kothi. Rs.1,00,000/-

- (C) (i) all district Headquarters' town in Himachal Pradesh (excluding Shimla, Kinnaur and Lahaul and Spiti district Headquarters); Rs.60,000/-
- (ii) Dalhaousie town (Chamba district);
- (iii) Macleodganj and Palampur (Kangra district)
- (iv) Chail and Kasauli (Solan district); and
- (v) all areas along the National Highway from Sankat Mochan Mandir Shimla district) to Parwanoo (Solan District).

- (D) All areas in Himachal Pradesh other than those specified in part (A), (B), and (C). Rs.30,000/-.

1	2	3
5.	L.3-A, L.4-A and L.5-A (combine of separate:— (a) areas mentioned in Part (A) and (B) of item 4. (b) areas mentioned in Part (C) and (D) of item 4.	Rs.20,000 Rs.12,500
6.	L.9-A Retail vend of foreign liquor exclusively for sale of the liquor to ex-servicemen (Supplementary to licence in form L-9 in a Military Canteen including unit-run Military Canteen or those run regimentally on club lines).	Rs.700/-per annum.
7.	L.10-A for retail vend of beer in the premises of -L-14 vend.	Rs.50/-per annum.
8.	L.10-B for retail vend of beer for consumption off the premises of L.14-A vend.	Rs.50/-per annum.
9.	L.12 for the sale of medicated wine.	Rs.50/-per annum.
10.	L.12-A for the retail vend of foreign liquor at a place of entertainment or recreation:— Minimum fees: Maximum fees:	As determined by Financial Commissioner in each case. Rs.10/-per licence or for licenses more than a day, Rs. 5/-per diem, whichever is greater. Rs.100/-per diem. Rs.300/-per men sum. Rs.150/-per annum.
11.	L.12-B	
12.	L.13 for the wholesale vend of country Spirit:— (a) attached with a distillery/Bonded Ware house. (b) granted to licensees Other than those of distillery or Bonded Warehouse:— (i) Quota upto 15,000 PLS./ (ii) Quota above 15,000 PLS. to 30,000 PLS. (iii) Quota above 30,000 PLS to 50,000 PLS. (iv) Quota above 50,000 PLS. to 90,000 PLS. (v) Quota above 90,000 PLS. (c) L.13-A vend for the storage and transfer of country liquor:— (i) Quota upto 15,000 PLS. (ii) Quota above 15,000 PLS. to 30,000 PLS. (iii) Quota above 30,000 PLS. to 50,000 PLS. (iv) Quota above 50,000 PLS. to 90,000 PLS. (v) Quota above 90,000 PLS.	Rs.15,000 per annum Rs.10,000 per annum. Rs.15,000 per annum. Rs. 22,500 per annum. Rs.40,000 per annum. Rs.60,000 per annum. Rs.10,000 per annum. Rs.15,000 per annum. Rs.22,500 per annum. Rs.40,000 per annum. Rs.60,000 per annum.
13.	L.17 for the vend of denatured spirit for :— (i) Possession upto quantity of 1000 Bls at one time; and (ii) Possession above 1,000 BLS. at one time.	Rs.1,000 per annum. Rs.2,000 per annum.
14.	L.19 for the vend of Rectified spirit.	Rs.100 per annum.
15.	L.20-C for the manufacture and possession of Country Fermented Liquor for home consumption.	Rs.5/-per annum.
16.	L.20-CC for manufacture of country liquor by distillation from fruits & grains for home consumption.	Rs.2.5/- per annum.
17.	L.20-D for manufacture and possession of Country fermented Liquor for use of special occasions.	Rs.5/-per annum.
18.	Additional licence fee on sale of:— (a) Country liquor by L-14 and L.14-A licensees; and (b) Foreign liquor by L-2, L-2-A, L-3, L-4 and L-5 licenses.	Re.1.00 per unit of 750 mls. Re.1.00 per unit of 750 mls.

SCHEDULE 'B'

(See rule 30)

ASSESSED FEES PER BULK LITRE

Sl. No.	Kind of licence	Spirit		Wine	Cider		Beer	
		IMFS	Imported		Indian made	Imported	Indian made	Imported
1	2	3	4	5	6	7	8	9
1.	L-3,L-4,L-5,L-3-A,L-4-A and L-5-A.	Rs. 63.75	Rs. 90.00	Rs. 9.40	Rs. 0.65	Rs. 1.90	Rs. 2.25	Rs. 3.00
2.	L-6,L-7 and L-8.	25.00	40.00	6.25	0.65	1.20	1.00	1.25
3.	L-12-A,L-12-B and L-12-C.	37.50	60.00	9.40	0.65	1.90	1.50	1.90
4.	L-9 and L-9-A.	22.50	22.50	2.00	0.10	0.40	0.25	0.50

Note.—The rates of assessed fee on Beer specified in Column No.8 and 9 Except for L-9 and L-9-A are applicable to each bottle of 650 milli-litres.

Sd/-
Excise and Taxation Commissioner,
Himachal Pradesh.

आवकारी व कराधान विभाग

अधिसूचना

शिमला-17003, 23 मार्च, 1996

संख्या 7-56/95-ई0 एक्स0 एन0 9218-9262.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुर्नगठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त आवकारी अधिनियम 1914 (1914 का पंजाब अधिनियम संख्यांक 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश एक्सस ईज पावर्ज एण्ड अपील) आर्डरज, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं, बी0 के0 भटनागर, आवकारी व कराधान आयुक्त हिमाचल प्रदेश 1-4-1996 से देसी शराब के न्यूनतम बिक्री मूल्यों को एतद्वारा निम्नलिखित रूप में निर्धारित करता हूँ:—

संशोधन

Minimum fixed price of Ordinary Spiced Country Liquor of 50°.

1. Quart	(750 Mls.)	Rs.32/-
2. Pint	(375 Mls.)	Rs.18/-
3. Nip	(180 Mls.)	Rs.10/-
4. Pouch	(100 Mls.)	Rs. 6/-

5. Pouch	(200 Mls.)	Rs.10/-
6. Pouch	(500 Mls.)	Rs.20/-
7. Pouch	(750 Mls.)	Rs.30/-

वी० के० भटनागर,
आबकारी व कराधान अधिकारी,
हिमाचल प्रदेश।

[Authoritative English text of Excise & Taxation Department notification No.7-56/95-EXN-92 18-62, dated 23-3-96 as required under Clause (3) of Article 348 of Constitution of India]

EXCISE & TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 23rd March, 1996

No.7-56/95-EXN-9218-9262.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with Himachal Pradesh (Excise Powers and Appeal) Orders, 1965 as amended from time to time, I, V. K. Bhatnagar, Excise & Taxation Commissioner, Himachal Pradesh, hereby fix the Minimum retail sale price of Country Liquor as under with effect from 1st April, 1996.—

AMENDMENTS

Minimum fixed price of Ordinary spiced Country Liquor of 50°.

1. Quart	(750 Mls.)	Rs.32/-
2. Pint	(375 Mls.)	Rs.18/-
3. Nip	(180 Mls.)	Rs.10/-
4. Pouch	(100 Mls.)	Rs. 6/-
5. Pouch	(200 Mls.)	Rs.10/-
6. Pouch	(500 Mls.)	Rs.20/-
7. Pouch	(750 Mls.)	Rs.30/-

V.K.BHATNAGAR,
Excise & Taxation Commissioner,
Himachal Pradesh.

आबकारी व कराधान विभाग

अधिसूचना

शिमला-171003, दिनांक 23 मार्च, 1996

संख्या 7-56/95-ई० एक्स० एन०-9218-9262.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का पंजाब

अधिनियम संख्यांक 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उक्त अधिनियम की धारा 8 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पावरज़ एण्ड अपील, आर्डरज़; 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं, बी० के० भटनागर व कराधान आयुक्त, हिमाचल प्रदेश एतद्द्वारा हिमाचल प्रदेश लीकर लाईसेंस रूल्ज़, 1986 (जिन्हें यहां इसके पश्चात् उक्त रूल्ज़ कहा गया है) में तत्काल से निम्नलिखित और संशोधन करता हूँ:-

संशोधन

In rule 12 of the said rules, in sub-rule (2), the following proviso shall be added namely:—

“Provided that the Financial Commissioner may for reasons to be recorded in writing allow renewal to be made if the difference of licence fee due to its upward revision is paid after 25th day of March but before 31st March”.

बी० के० भटनागर,
आबकारी तथा कराधान आयुक्त,
हिमाचल प्रदेश ।

[Authoritative English text of Excise & Taxation Department Himachal Pradesh Notification No. 7-56/95-EXN-9218-9268, dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 23rd March, 1996

No.7-56/95-EXN.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the areas comprised in Himachal Pradesh, immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh, under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, V.K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby order the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 as amended from time to time (hereinafter called the ‘said rules’) with immediate effect.

AMENDMENTS

In rule 12 of the said rules, in sub-rule (2), the following proviso shall be added namely :—

“Provided that the Financial Commissioner may for reasons to be recorded in writing allow renewal to be made if the difference of licence fee due to its upward revision is paid after 25th day of March but before 31st March.”

V. K. BHATNAGAR,
Excise and Taxation Commissioner,
Himachal Pradesh.

आवकारी व कराधान विभाग

अधिसूचना

शिमला-171003, 23 मार्च, 1996

संख्या 7-56/95-ई0 एक्स0 एन0 9218-9262.—पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज एक्ट, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पावर्ज एण्ड अपील) आर्डर, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुये, मैं, वी0 के0 भटनागर, आवकारी व कराधान आयुक्त, हिमाचल प्रदेश उक्त क्षेत्रों में यथा लागू, समय-समय पर यथा संशोधित, पंजाब डिस्टिलरी एक्ट 1932 (जिन्हें इसके पश्चात उक्त एक्ट कहा गया है) में प्रथम अप्रैल, 1996 से निम्न लिखित और संशोधन करता हूँ :-

संशोधन

1. In rule 5 of the said rules for existing sub-rule (3), the following shall be substituted, namely:—

“(3) The licence fee for a licence in form D-2 shall be payable on Indian Made Foreign Spirit at the rate of Re. 0.50 per unit of 750 Mls. and on Country Liquor at the rate of Re.0.40 per unit of 750 Mls., subject to a minimum of Rs.75,000 per annum:

Provided that in addition to the fee specified earlier in this sub-rule, there shall be payable a further licence fee at the rate of Re.0.25 per unit of 750 Mls. on bottling of brands of Indian Made Foreign Spirit of any other distillery or bottling plant and such fee shall be paid in the same manner as laid down in sub-rule (4).

Explanation.—For the purpose of payment of licence fee under this sub-rule, the quantity of Indian Made Foreign Spirit and Country liquor shall be converted into units of 750Mls. each irrespective of capacity of the container wherein it is filled”.

2. After rule 5 of the said rules, the following rule 5-A shall be inserted namely :—

“5-A Not-with-standing anything contained in any other rule, if the licensee does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty, payment or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non-compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government treasury on the first working day of the next month failing which the distillery licence shall stand revoked and determined”.

Explanation.—In this rule, the expression “any order” means an order which:—

- (i) any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise.”

3. In the said rules, for rule 32 the following shall be substituted, namely :—

“32 (1) A distillery may remain open for work on public holiday as defined in the Explanation to section 25 of the Negotiable Instruments Act, 1881, or on any other day being a holiday in Government Offices provided a written approval of the Excise and Taxation Officer, Incharge of the distillery or in his absence approval of the Excise and Taxation Inspector of the distillery has been duly obtained atleast 24 hours before the holiday in question and a fee of Rs.500 per day or part of a day has also been paid into the Government Treasury.

(2) An account of the overtime fee thus paid shall be maintained by the Excise and Taxation Officer, Incharge in a register in form D-23.

Explanation.—The expression “open for work” shall mean any normal operation connected with distillation and bottling and includes the fermentation of bub or wash and issue of spirit for re-distillation”.

बी० के० भटनगर,
आवकारी तथा कराधान आयुक्त ।

[Authoritative English text of Excise & Taxation Department Himachal Pradesh Notification No. 7-56/95-EXN-9218-9262 dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 23rd March, 1996

No. 7-56/95-EXN-9218-9262.—In exercise of the powers conferred by sections 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with Himachal Pradesh (Excise Powers and Appeal) Orders, 1965 as amended from time to time, I, V.K. Bhatnagar, Excise & Taxation Commissioner, Himachal Pradesh, hereby make the following further amendments in the Punjab Distillery Rules, 1932 (hereinafter called the ‘said Rules’), as in force in the said areas, with effect from 1st April, 1996:—

AMENDMENTS

1. In rule 5 of the said rules for existing sub-rule (3), the following shall be substituted, namely:—

“(3) The licence fee for a licence in form D-2 shall be payable on Indian Made Foreign Spirit at the rate of Re.0.50 per unit of 750 Mls. and on Country Liquor at the rate of Re.0.40 per unit of 750 Mls., subject to a minimum of Rs.75,000 per annum;

Provided that in addition to the fee specified earlier in this sub-rule, there shall be payable a further licence fee at the rate of Re.0.25 per unit of 750 Mls. on bottling of brands of Indian Made Foreign Spirit of any ther distillery or bottling plant and such fee shall be paid in the same manner as laid down in sub-rule (4).

Explanation.—For the purpose of payment of licence fee under this sub-rule, the quantity of Indian Made Foreign Spirit and Country liquor shall be converted into units of 750 Mls. each irrespective of capacity of the container wherein it is filled.”

2. After rule 5 of the said rules, the following rule 5-A shall be inserted namely :—

“5-A “Notwithstanding anything contained in any other rule, if the licensee does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty payment or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non-compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government treasury on the first working day of the next month failing which the distillery licence shall stand revoked and determined.”

Explanation.—In this rule, the expression “any order” means an order which :—

- (i) any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise.”

3. In the said rules, for rule 32, the following shall be substituted, namely :—

- “32 (1) A distillery may remain open for work on public holiday as defined in the Explanation to section 25 of the Negotiable Instruments Act, 1881, or on any other day being a holiday in Government Offices provided a written approval of the Excise and Taxation Officer/Incharge of the distillery or in his absence approval of the Excise & Taxation Inspector of the distillery has been duly obtained atleast 24 hours before the holiday in question and a fee of Rs.500 per day or part of a day has also been paid into the Government Treasury.
- (2) An account of the overtime fee thus paid shall be maintained by the Excise and Taxation Officer, Incharge in a register in form D-23.

Explanation.—The expression “open for work” shall mean any normal operation connected with distillation and bottling and includes the fermentation of bub or wash and issue of spirit for redistillation”.

V. K. BHATNAGAR,
Excise & Taxation Commissioner.

आयकारी तथा कराधान विभाग

अधिसूचना

शिमला, 23 मार्च, 1996

संख्या 7-56/95-ई0 एन0-9218-9262.—प्रथम नवम्बर, 1966 से शिफ्ट में हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के प्रवर्तन हिमाचल प्रदेश (एक्साईज पार्वज एण्ड अपील) आर्डरज, 1965 द्वारा मूत्र में निहित वित्तायुक्त (आयकारी) की शक्तियों

का प्रयोग करते हुए, मैं, बी० के० भटनागर, आवकारी व कराधान आयुक्त, हिमाचल प्रदेश, एतद्वारा उक्त क्षेत्रों में यथा लागू समय-समय पर मंगोक्षित पंजाब डिस्टिलरी एक्ट, 1932 (जिन्हें हमक पश्चात् उक्त एक्ट कहा गया है) में प्रथम अप्रैल, 1996 से निम्नलिखित और मंगोक्षित करना हूँ:—

मंगोक्षित

1. In rule 9.5 of the said rules for existing sub-rule(3), the following shall be substituted, namely:—

“(3) The licence fee for a licence in form D-2 shall be payable on Indian Made Foreign Spirit at the rate of Re. 0.50 per unit of 750 Mls. and on country Liquor at the rate of Re.0.40 per unit of 750 Mls., subject to a minimum of Re. 75,000 per annum:

Provided that in addition to the fee specified earlier in this sub-rule, there shall be payable a further licence fee at the rate of Rs.0.25 per unit of 750 Mls. on bottling of brands of Indian Made Foreign Spirit of any other distillery or bottling plant and such fee shall be paid in the same manner as laid down in sub-rule (4).

Explanation.—For the purpose of payment of licence fee under this sub-rule, the quantity of Indian Made Foreign Spirit and Country liquor shall be converted into units of 750 Mls. each irrespective of capacity of the container wherein it is filled.”

2. After rule 9.5 of the said rules, the following rule 9.5-A shall be inserted, namely:—

“9.5-A. Notwithstanding anything contained in any other rule, if the licensee does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty, payment, or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non-compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government treasury on the first working day of the next month failing which the distillery licence shall stand revoked and determined”.

Explanation.—In this rule, the expression “any order” means an order which :—

- (i) any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise”.

3. In the said rules, for rule 9.32 the following shall be substituted, namely :—

“9.32 (1) A distillery may remain open for work on public holiday as defined in the Explanation to section 25 of the the Negotiable Instruments Act, 1881, or on any other day being a holiday in Government Offices provided a written approval of the Excise and Taxation Officer Incharge of the distillery or in his absence approval of the Excise and Taxation Inspector of the distillery has been duly obtained atleast 24 hours before the holiday in question and a fee of Rs.500/- per day or part of a day has also been paid into the Government Treasury.

(2) An account of the overtime fee thus paid shall be maintained by the Excise and Taxation Officer, Incharge in a register in form D-23.

Explanation.—The expression “open for work” shall mean any normal operation connected with distillation and bottling and includes the fermentation of bub or wash and issue of spirit for redistillation”.

[Authoritative English text of Excise & Taxation Department Himachal Pradesh notification No. 7-56/95-EXN-9218-9262, dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 23rd March, 1996

No. 7-56/95-EXN-9218-9262.—In exercise of the powers conferred by sections 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914) as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1966, I, V. K. Bhatnagar, Excise & Taxation Commissioner, Himachal Pradesh, hereby make the following further amendments in the Punjab Distillery Rules, 1932 as amended from time to time, applicable in the said areas (hereinafter called, the 'said rules') with effect from 1st April, 1996:—

AMENDMENTS

1. In rule 9.5 of the said rules for existing sub-rule (3), the following shall be substituted, namely:—

“(3) The licence fee for a licence in form D-2 shall be payable on Indian Made Foreign Spirit at the rate of Re. 0.50 per unit of 750 Mls. and on Country Liquor at the rate of Re. 0.40 per unit of 750 Mls., subject to a minimum of Rs. 75,000 per annum:

Provided that in addition to the fee specified earlier, in this sub-rule, there shall be payable a further licence fee at the rate of Re. 0.25 per unit of 750 Mls. on bottling of brands of Indian Made Foreign Spirit of any other distillery or bottling plant and such fee shall be paid in the same manner as laid down in sub-rule (4).

Explanation.—For the purpose of payment of licence fee under this sub-rule, the quantity of Indian Made Foreign Spirit and Country liquor shall be converted into units of 750 Mls. each irrespective of capacity of the container wherein it is filled.”

2. After rule 9.5 of the said rules, the following rule 9.5-A shall be inserted, namely:—

“9.5-A Notwithstanding anything contained in any other rule, if the licensee does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty, payment or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non-compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government Treasury on the first working day of the next month failing which the distillery licence shall stand revoked and determined.”

Explanation.—In this rule, the expression “any order” means an order which:—

- (i) Any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise”.

3. In the said rules, for rule 9.32 the following shall be substituted, namely:—

“9.32(1) A distillery may remain open for work on public holiday as defined in the Explanation to section 25 of the Negotiable Instruments Act, 1881, or on any other day being a holiday in Government Offices provided a written approval of the Excise & Taxation Officer Incharge of the distillery or in his absence approval of the Excise & Taxation Inspector of the distillery has been duly obtained atleast 24 hours before the holiday in question and a fee of Rs.500 per day or part of a day has also been paid into the Government Treasury.

(2) An account of the overtime fee thus paid shall be maintained by the Excise & Taxation Officer, Incharge in a register in form D-23.

Explanation.—The expression “open for work” shall mean any normal operation connected with distillation and bottling and includes the fermentation of bub or wash and issue of spirit for redistillation”.

V. K. BHATNAGAR,
Excise & Taxation Commissioner.

आबकारी व कराधान विभाग

अधिसूचना

शिमला-171003, 23 मार्च, 1996

संख्या 7-56/95 ई0 एस0 एन0 9218-9262.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अन्तर्गत हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों और उक्त अधिनियम की धारा 9 तथा उसके साथ पठित हिमाचल प्रदेश (एकसाईज पावर्ज एण्ड अफील) आर्डरज, 1965 समय-समय पर यथा संशोधित के अन्तर्गत मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं, वी0 के0 भटनागर, आबकारी व कराधान आयुक्त, हिमाचल प्रदेश एतद्वारा हिमाचल प्रदेश एकसाईज बोर्डिङवेयर-हाउस रूलज, 1987 जिन्हें इस अधिनियम में ‘उक्त नियम’ कहा गया है) से प्रथम अप्रैल, 1996 से निम्नलिखित और संशोधन के आदेश देता हूँ :—

संशोधन

1. After rule 5 of the said rules, the following rule 5-A shall be inserted, namely:—

“5-A. Notwithstanding anything contained in any other rule, if the licensee, does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty, payment or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government Treasury on the first working day of the next month failing which the licence shall stand revoked.

Explanation.—In this rule, the expression “any order” means an order which:—

- (i) any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise.”

2. In rule 6 of the said rule, in sub-rule (i) for clauses (a), (b) and (c), the following shall be substituted, namely:—

- (a) “obtained a written approval of the Excise and Taxation Officer/Excise and Taxation Inspector Incharge atleast 24 hours before the holiday, in question; and
- (b) paid into the Government Treasury a fee of Rs.500 per day or part of a day, in question”.

बी०के० भटनागर,
आबकारी व कराधान आयुक्त ।

[Authoritative English text of Excise & Taxation Department notification No.7-55/95-EXN-9218-9262, dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 23rd March, 1996

No. 7-56/95-EXN-9218-9262.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914(1 of 1914) as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, as amended from time to time, I, V. K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby order the following further amendments in the Himachal Pradesh Excise Bonded Warehouses Rules, 1987 (hereinafter referred to as the ‘said rules’) with effect from 1st April, 1996, as under:—

AMENDMENTS

1. After rule 5 of the said rules, the following rule-5-A shall be inserted, namely:—

“5-A. Notwithstanding anything contained in any other rule, if the licensee does not comply with any order passed under the provisions of the Punjab Excise Act, 1914 or the rules framed thereunder he shall, in addition to any other penalty, payment or action to which he may be liable, pay additional licence fee at the rate of Rs. 500 per day or part thereof for the period of non-compliance of such order. The fee shall become payable forthwith on the occurrence of the event of non-compliance and the licensee shall pay the same into the Government Treasury on the first working day of the next month failing which the licence shall stand revoked and determined.”

Explanation.—In this rule, the expression “any order” means an order which:—

- (i) any Excise Officer, Collector or Financial Commissioner is competent to pass under the Punjab Excise Act, 1914 and the rules framed thereunder; and
- (ii) has become final whether with or without appeal or otherwise.”

2. In rule 6 of the said rules, in sub-rule (i) for clauses (a), (b) and (c), the following shall be substituted, namely:—

- “(a) obtained a written approval of the Excise and Taxation Officer/Excise and Taxation Inspector Incharge atleast 24 hours before the holiday in question; and
- (b) Paid into the Government treasury a fee of Rs. 500 per day or part of a day in question.”

V. K. BHATNAGAR,
Excise & Taxation Commissioner.

आबकारी व कराधान विभाग

अधिसूचना

शिमला-171003, 23 मार्च, 1996

संख्या 7-56/95-ई0 एक्स0 एन0-9218-62.—पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन, हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्सालज ऐक्ट, 1914 (1914 का 1) की धारा 18 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्सालज पावर एण्ड अपील) आर्डर, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए मैं, वी0 के0 भटनागर, आबकारी व कराधान आयुक्त, हिमाचल प्रदेश, उक्त क्षेत्रों में यथा लागू और समय-समय पर यथा संशोधित पंजाब लीकर परमिट एण्ड पास रूल, 1932 जिन्हें इसके पश्चात् “उक्त रूल” कहा गया है) में 1-4-1996 से निम्नलिखित और संशोधन करता हूँ:—

संशोधन

1. In the said rules, after rule 2, the following rule 2-A shall be inserted, and thereafter the existing rule 2-A shall be re-numbered as 2-AA, namely:—

“2.A A fee at the rate of (a) Rs. 2.00 per proof litre of Foreign liquor (Excluding Beer, Sacramental wine, Wine and cider) and (b) Re. 1.00 per proof litre of country spirit shall be payable by a person who makes an application for the grant of permission to import and/or transport of the Foreign liquor (Excluding Beer, sacramental wine, wine and cider) or country spirit or both:

Provided that in the case of events covered by the second proviso to clause (b) of rule 2, the fee shall also be payable at these rates by a licensee who makes an application for the grant of permission to transport Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country liquor or both:

Provided further no fee shall be payable on the quantity of Foreign liquor (excluding Beer, Sacramental wine, wine and cider) on which such fee has already been paid and recovered previously in Himachal Pradesh.

Explanation.—1. In this rule, the expression “transport” shall not include the transport of Foreign spirit or country liquor in course of “export” inter-State or across the custom frontier of India.

2. The fee specified in this rule shall not be payable on denatured spirit, rectified spirit or perfumed spirit.
2. In rule 22 of the said rules, in clause (d) for the words "two rupees" the word, signs and figures "Rs. 2.50" shall be substituted".

V. K. BHATNAGAR,
Excise & Taxation Commissioner.

[Authoritative English text of Excise and Taxation Department, Himachal Pradesh Notification No.7-56/95-EXN-9218-62, dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 23rd March, 1996

No.7-56/95-EXN 9218-62.—In exercise of the powers conferred by section 18 and 59 of the Punjab Excise Act, 1914(1 of 1914), as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965 I, V. K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby make the following further amendments in the Punjab Liquor Permit and Pass Rules, 1932, as amended from time to time (hereinafter called the said rules) and as in force in the said areas w.e.f. 1-4-1996:—

AMENDMENTS

1. In the said rules, after rule 2, the following rule 2-A shall be inserted, and thereafter the existing rule 2-A shall be re-numbered as 2-AA, namely :—

"2.A A fee at the rate of (a) Rs. 2.00 per proof litre of Foreign liquor (excluding Beer, sacramental wine, wine and cider) and (b) Re. 1.00 per proof litre of country spirit shall be payable by a person who makes an application for the grant of permission to import and / or transport of the Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country spirit or both ;

Provided that in the case of events covered by the second proviso to clause (b) of rule 2, the fee shall also be payable at these rates by a licensee who makes an application for the grant of permission to transport Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country liquor or both :

Provided further no fee shall be payable on the quantity of Foreign liquor (excluding Beer, Sacramental wine, wine and cider) on which such fee has already been paid and recovered previously in Himachal Pradesh.

Explanation.—1. In this rule, the expression "transport" shall not include the transport of Foreign spirit or country liquor in course of "export" inter-State or across the custom frontier of India.

2. The fee specified in this rule shall not be payable on denatured spirit, rectified spirit or perfumed spirit.

2. In rule 22 of the said rules, in clause (d) for the words "two rupees" the word, signs and figures "Rs. 2.50" shall be substituted."

V. K. BHATNAGAR,
Excise and Taxation Commissioner,

आबकारी व कराधान विभाग

अधिसूचना

शिमला-171003, 23 मार्च, 1996

संख्या 7-56/95 ई0 एक्स0 एन0 9218-62.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 18 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्साईज पावर्ज एण्ड अपील) आर्डर, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं, वी0 के0 भटनागर, आबकारी व कराधान, आयुक्त, हिमाचल प्रदेश, एतद्वारा उक्त क्षेत्रों में यथा लागू और समय-समय पर यथा संशोधित पंजाब लीकर परमिट एण्ड पास रूल, 1932 (जिन्हें इसके पश्चात् "उक्त रूल" कहा गया है) में 1-4-1996 से निम्नलिखित और संशोधन करता हूँ:-

संशोधन

1. For rule 7.2 of the said rules, the following shall be substituted, namely :-

"7.2 Subject to the provisions of order 23 of the Himachal Pradesh Liquor Import, Export, Transport and Possession Orders, 1965, a person importing, exporting or transporting foreign liquor, country spirit, rectified spirit or denatured spirit must obtain —

- (a) a permit in form L-32 in the case of import and transport or corresponding permit in case of export from the officer authorised to grant such permits in the district, State or Union territory of destination ; and
- (b) a pass in form L-34 for export and transport and a corresponding pass for import from the officer authorised to grant such passes in the place of issue:

Provided that a pass for the removal of spirit and beer from a licensed distillery or brewery or a warehouse issued in accordance with the rules made by the Financial Commissioner, shall be deemed to be a pass for the purpose of this rule :

Provided further that a permit shall not be required for the transport of foreign liquor, country spirit, rectified spirit or denatured spirit within a district, except when denatured spirit is transported from the bonded ware-house of a licensed distillery :

Provided further that the members of the diplomatic staff of a foreign embassy located in the State of Himachal Pradesh shall not be required to obtain a permit for import and transport of imported liquor."

2. In the said rules, after rule 7.2, the following rule 7.2-A shall be inserted, and thereafter the existing rule 7.2-A, shall be renumbered as 7.2-AA, namely :—

“7.2-A A fee at the rate of (a) Rs. 2.00 per proof litre of Foreign liquor (excluding Beer, sacramental wine, wine and cider) and (b) Re. 1.00 per proof litre of country spirit shall be payable by a person who makes an application for the grant of permission to import and or transport of the Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country spirit or both :

Provided that in the case of events covered by the second proviso to clause (b) of rule 2, the fee shall also be payable at these rates by a licensee who makes an application for the grant of permission to transport Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country liquor or both :

Provided further no fee shall be payable on the quantity of foreign liquor (excluding Beer, sacramental wine, wine and cider) on which such fee has already been paid and recovered previously in Himachal Pradesh.

Explanation.—1. In this rule, the expression “transport” shall not include the transport of Foreign spirit or country liquor in course of “export” inter-State or across the custom frontier of India.

2. The fee specified in this rule shall not be payable on denatured spirit, rectified spirit or perfumed spirit.”

3. In rule 7.22 of the said rules, in clause (d) for the words “two rupees per bulk litre” the word, signs and figures “Rs. 2.50 per bulk litre” shall be substituted.”

V. K. BHATNAGAR,
Excise and Taxation Commissioner.

[Authoritative English text of Excise and Taxation Department, Himachal Pradesh Notification No. 7-56/95-EXN 9218-62, dated 23-3-96 as required under clause (3) of Article, 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 23rd March, 1996

No. 7-56/95-EXN.—In exercise of the powers conferred by section 18 and 59 of the Punjab Excise Act, 1914 (1 of 1914) as applied to the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, V. K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby make the following amendments in the Punjab Liquor Permit and Pass Rules, 1932, as amended from time to time (hereinafter called the ‘said rules’ and as applicable in the said areas, with effect from 1st April, 1996 :—

AMENDMENTS

1. For rule 7.2 of the said rules, the following shall be substituted, namely :—

“7.2 Subject to the provisions of order 23 of the Himachal Pradesh Liquor Import, Export Transport and Possession Orders, 1965, a person importing, exporting or transporting

foreign liquor, country spirit, rectified spirit or denatured spirit must obtain—

- (a) a permit in form L-32 in the case of import and transport or corresponding permit in case of export from the officer authorised to grant such permits in the district, State or Union territory of destination ; and
- (b) a pass in form L-34 for export and transport and a corresponding pass for import from the officer authorised to grant such passes in the place of issue :

Provided that a pass for the removal of spirit and beer from a licensed distillery or brewery or a warehouse issued in accordance with the rules made by the Financial Commissioner, shall be deemed to be a pass for the purpose of this rule :

Provided further that a permit shall not be required for the transport of foreign liquor, country spirit, rectified spirit or denatured spirit within a district, except when denatured spirit is transported from the bonded Warehouse of a licensed distillery :

Provided further that the members of the diplomatic staff of a foreign embassy located in the State of Himachal Pradesh shall not be required to obtain a permit for import and transport of imported liquor."

2. In the said rules, after rule 7.2, the following rule 7.2-A shall be inserted, and thereafter the existing rule 7.2-A shall be renumbered as 7.2-AA, namely :—

"7.2.A A fee at the rate of (a) Rs. 2.00 per proof litre of Foreign liquor (excluding Beer, sacramental wine, wine and cider) and, (b) Re. 1.00 per proof litre of country spirit shall be payable by a person who makes an application for the grant of permission to import and/or transport of the Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country spirit or both :

Provided that in the case of events covered by the second proviso to clause (b) of rule 7.2, the fee shall also be payable at these rates by a licensee who makes an application for the grant of permission to transport Foreign liquor (excluding Beer, sacramental wine, wine and cider) or country liquor or both :

Provided further or fee shall be payable on the quantity of Foreign liquor (excluding Beer, sacramental wine, wine and cider) on which such fee has already been paid and recovered previously in Himachal Pradesh.

Explanation.—1. In this rule, the expression "transport" shall not include the transport of Foreign spirit or country liquor in course of "export" inter-State or across the custom frontier of India.

2. The fee specified in this rule shall not be payable on denatured spirit, rectified spirit or perfumed spirit".

3. In rule 7.22 of the said rules, in clause (d) for the words "two rupees per bulk litre" the word, signs and figures "Rs. 2.50 per bulk litre" shall be substituted".

V. K. BHATNAGAR,
Excise and Taxation Commissioner.

आबकारी तथा कराधान विभाग

अधिसूचना

शिमला-3, 23 मार्च, 1996

संख्या 7-56/95-ई0 एक्स0 एन0 9218-62.—पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पार्वज एण्ड अगील) आर्डरज़, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए, मैं वी0 के0 भटनागर, आबकारी व कराधान, आयुक्त, हिमाचल प्रदेश, उक्त क्षेत्रों में यथा लागू समय समय पर संशोधित, पंजाब वरी रुल्ज़, 1956) जिन्हें इसके पश्चात् रुल्ज़ कहा गया है) में 1-4-1996 से निम्नलिखित और संशोधन करता हूँ :

संशोधन

1. For rule 7 of the said rules, the following shall be substituted, namely :—

- “7. (1) The licence shall be in form B-1 and shall not be transferable except with the approval of the Financial Commissioner.
- (2) Subject to other rules, the licence in form B-1 shall be granted on payment of Rs. 10,000/- and renewed for the period specified in rule 8 subject to payment of licence fee specified in sub-rule (3).
- (3) The licence fee for a licence in form B-1 shall be payable on Beer at the rate of Re. 0.15 per unit of 650 Mls., subject to a minimum of Rs.10,000/- per annum.

Explanation.—For the purpose of payment of licence fee under this sub-rule, the quantity of Beer shall be converted into units of 650 Mls. each irrespective of the capacity of the container wherein it is filled.

- (4) The licence fee payable under sub-rule (3), except the minimum amount of Rs.10,000/- shall be chargeable at the time to deposit of stock of Beer in the Bottled Store Room.
- (5) The Excise Officer Incharge of the Brewery shall calculate the amount of licence fee on the last working day of every quarter for which the fee is payable and maintain the account of its payment in a register in form B. 12-A. He shall at the first adjust the amount of Rs. 10,000/- paid by the licensee, in advance, and payment of licence fee shall thereafter be according to clause (ii) of sub-rule (6).
- (6) (a) The applicant for a brewery licence or a licensee shall pay into Government treasury:—
 - (i) the minimum amount of Rs.10,000/- at the time of making application for the grant or renewal of the licence; and
 - (ii) the amount chargeable according to the units of 650 Mls. quarterly within seven days of the expiry of each quarter of the financial year.
- (b) The licensee shall within two days of the date of making the payment into Government treasury, submit to the Excise Officer Incharge of the brewery a copy of the treasury receipt in token of having made the payment under clause (a) of this rule

alongwith a statement showing the quantity of beer deposited in the bottled beer store room and quantity issued from the brewery”;

- (7) The licensee shall have the option to pay the licence fee in advance for the following quarter. The Excise Officer Incharge shall maintain a statement in from B.12-D showing such payments and the fee debitable against them, and he shall balance this statement on the last day of every quarter and also inform the licensee of the balance-standing to his credit. The Excise Officer incharge shall require the licensee to replenish the amount of the advance immediately when the balance is exhausted.
- (8) In the event of failure to pay the fee or part thereof by the due date, interest at the rate of 18% per annum for a period of one month or a part thereof shall be payable from the date of default in the payment of the fee, and if the default in the payment of fee exceeds one month, interest at the rate of 24% per annum from the initial date of default in payment shall be payable till the default continued”.

2. For rule 8 of the said rules, the following shall be substituted, namely :—

- “8. (1) A licence granted under these rules shall be valid for a period of one year from the date of issue unless it is revoked, cancelled, determined or surrendered earlier and shall be renewable annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 10,000 specified in part (i) of clause (a) of sub-rule (6) of rule 7:

Provided that such a licence may be cancelled for breach of terms thereof or may get revoked or determined under rule 5-A of the Punjab Distillery Rules, 1932 or may be determined by the Financial Commissioner after giving a notice to the licensee.

- (2) An application for the renewal of licence shall be made by the licensee to the Financial Commissioner so to reach him at least 90 days before the expiry of the year for which the licence has been granted or renewed”.

3. After rule 37 of the said rules the following rules 38,39,40,41,42,43,44,45,46,47 & 48 shall be inserted, namely:—

LOCKS

“38. All manddoors, receptacles for beer, the beer pipes with branches, the point where each branch joins, the pipes and doors of all buildings and rooms used for the brewing bottling of beer and storage of beer shall be so fitted as to enable them to be closed with two locks, the keys of which are not inter-changeable and of which one lock shall be a revenue lock, in the charge of Excise and Taxation Inspector, and the other a brewery lock in the charge of the licensee.

39.(1) Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks except in the case of such as must be affixed to all receptacles or rooms used for the storage of beer.

(2) The Inspector will be supplied with books of lock tickets in Form D.17 for use with the revenue lock (s). Tickets must be used in the consecutive order of their numbers.

40. Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

41. Lock fastenings must be constructed as much as possible in one piece. When hinges on them are necessary, the hinges must be formed by welded joints; and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied. Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastenings.

42. When it is necessary for the licensee's operations that cocks upon closed pipes be left open when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no abstraction of beer is possible.

43. The licensee shall enter in register in form D-8, prescribed under the Punjab Distillery Rules, 1932 the exact quantity of barley and other raw materials or substance used and shall give the Inspector an opportunity of verifying this quantity whenever he may deem desirable to do so.

44. (1) Bottling of beer shall be done in a room (s) called the Beer Bottling Room.

(2) No bottle or container shall be filled with beer except in the joint presence of the Inspector and a representative of the licensee.

(3) Beer required for bottling shall be measured or calculated and brought into the Beer Bottling Room by a permanently fixed pipe (bearing within the Beer store, a cock and fastening for a revenue (lock) or by such means as may be approved by the Financial Commissioner.

(4) The accounts of Beer issued for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the Inspector in a register in form B.17.

(5) The account of beer received for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the licensee in form B.17-A.

(6) The bottling of beer of different strength and beer meant for different States or Union Territories shall be done separately and at different hours.

(7) The Excise and Taxation Officer in charge of the brewery shall within seven days of the close of the each month send to the Financial Commissioner a monthly abstract of bottling of Beer in a statement in form B.18.

Storage of Bottled Beer

45. (1) Bottled beer shall be stored in separate room (s) called the Bottled Beer Store Room (s) set apart for the purpose within the brewery enclosure but near the bottling room (s). The bottling rooms and the bottled beer store-rooms shall be secured in such a manner as the Financial Commissioner may approve.

(2) The beer of different strength and beer meant for sale in different States or Union Territories shall be stored in the Bottled Beer Store Room in an easily identifiable manner.

(3) The daily account of bottled beer (that is beer contained in bottles or other containers) stored in the Bottled Beer Store Room issued therefrom and actual balance in hand after issues shall be maintained by the Inspector as well as the licensee in form B. 18.

(4) The Excise and Taxation Officer Incharge of the brewery shall within seven days of the close of each month send to the Financial Commissioner a monthly abstract of storage, issue and balance at the end of each month, of beer in form B.19.

Accounts Etc.

46. The account of the duty paid on beer manufactured shall be maintained by the Inspector in form B.20.

47. (1) Notwithstanding anything contained in the Punjab Distillery Rules, 1932 or these rules, no scale of wastage is prescribed and no remission of duty shall be permissible except as specified in sub-rule (2).

(2) In case the extraordinary loss of beer occurs in a brewery due to accident or calamity an immediate enquiry into the cause shall be made under the orders of the Collector. If it is found that the loss was due to preventable causes, which could be fore seen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of beer had not been wasted due to negligence.

48. Stock taking of beer, both bottled and bulk, shall be made by the Excise and Taxation officer incharge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner in whose district the brewery is situated.

4. The existing rules 38, 39, 40 and 41 shall be respectively re-numbered as 49, 50, 51 and 52.

5. In the said rules after the existing forms the forms B-12-A, B-12-B, B-17, B-17-A, B.18, B.19 and B.20 are prescribed as follows, namely :—

FORM B-12-A

REGISTER OF CALCULATION OF FEE

[See Rule 7(5) of the Punjab Brewery Rules, 1956]

NAME OF THE BREWERY.....

Particulars of the Quarter	Total quantity of Beer stocked in the BBSR during the quarter (in bulk litre)	Number of Units of 650 Mls. each Beer stocked as per Col. 2	License fee payable on the quantity mentioned in Col. (3) Rs.	Amount of fee paid Rs.	Signature of Excise Officer
From to (date)					
1	2	3	4	5	6

FORM B-12-B

REGISTER OF PAYMENT OF ADVANCE LICENSE FEE AND ADJUSTMENT THEREOF

[See Rule 7(7) of the Punjab Brewery Rules, 1956]

NAME OF THE BREWERY.....

Particulars of the quarter	Balance, if any left in credit of the licensee at the end of preceding quarter	Amount paid on A/c of advance license fee	Total of Col. (2) and (3)	licensee fee payable for the quarter as per B-12-A Rs.	Additional amount payable, if any, after adjustment of advance payment for the quarter Rs.	Balance, if any, left in credit of the licensee at the end of the quarter	Signature of the Excise Officer
		Rs. Amount & date	T. R. No.				
1	2	3(a)	(b)	4	5	6	7
							8

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY

AT.....

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

FORM B. 17-A

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY

AT.....

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents

1. upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

DAILY TOTAL OF BEER STORED, ISSUED AND IN STOCK IN THE LICENSED BREWERY

At.....

Date	Class of beer	Last balance or when stock is taken actual balance	Beer actually brewed (i.e. quantity without deducting any wastage specified in rule 35)	Beer actually stored in bottled beer store room vide Col. 5 of register in form B. 17	Beer actually issued from the Bottled Beer Store room
		Bls.	Bls.	Bls.	Bls.
1	2	3	4	5	6
With alcoholic contents					
1. Upto 5%					
2. Between 5% and 8.25%					
3. Other (specify)					
Actual balance ascertained after stock taking Bcs.			Wastage, if any, in storage of bottled beer		Remarks
			Bls. (a)	Percentage (b)	
7			8		9

ABSTRACT OF BOTTLING, STORAGE, ISSUE AND BALANCE OF BEER MANUFACTURED IN THE LICENCED BREWERY AT..... DURING THE MONTH OF....., (IN BULK LITRES)

Sl. No.	Class of Beer	Quantity Bottled	Quantity stored in Bottled beer store room	Quantity issued for sale from the bottled Beer Store Room	Wastage if any	Balance in hand	Ramarks
1	2	3	4	5	6	7	8

With alcoholic contents

1. upto 5%
2. Between 5.1% and 8.25%
3. Other (Specify)

*Excise and Taxation Officer
Incharge of Brewery.*

FORM B. 20

DAILY ACCOUNT OF DUTY PAID ON BEER MANUFACTURED IN THE LICENSED BREWERY AT.....

Sl. No.	Class of Beer	Quantity		Details of amount of duty recovered on Beer				Remarks
		Stored (in bottled form)	Issued	T. R. No.	Date	Name of treasury	Amount	
				(a)	(b)	(c)	(d)	
1	2	3						5

With alcoholic contents

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

[Authoritative English text of Excise and Taxation Department, Himachal Pradesh Notification No. 7-56/95-EXN-9218-62, dated 23-3-96 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171003, the 23rd March, 1996

No. 7-56/95-EXN-9218-62.—In exercise of the powers conferred by sections 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, V. K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following further amendments shall be made in the Punjab Brewery Rules, 1956 as amended from time to time (hereinafter called the 'said rules'), as in force in the said areas with effect from 1st April, 1996 :—

AMENDMENTS

1. For rule 7 of the said rules, the following shall be substituted, namely:—

"7. (1) The license shall be in form B-1 and shall not be transferable except with the approval of the Financial Commissioner.

(2) Subject to other rules, the license in form B-1 shall be granted on payment of Rs. 10,000/- and renewed for the period specified in rule 8 subject to payment of license fee specified in sub-rule (3).

(3) The licence fee for a licence in form B-1 shall be payable on Beer at the rate of Rs. 0.15 per unit of 650 Mls., subject to a minimum of Rs. 10,000/- per annum.

Explanation.—For the purpose of payment of licence fee under this sub rule, the quantity of Beer shall be converted into units of 650 Mls. each irrespective of the capacity of the container wherein it is filled.

(4) The licence fee payable under sub-rule (3), except the minimum amount of Rs. 10,000/- shall be chargeable at the time of deposit of stock of Beer in the Bottled Store Room.

(5) The Excise Officer Incharge of the Brewery shall calculate the amount of licence fee on the last working day of every quarter for which the fee is payable and maintain the account of its payment in a register in form B-12-A. He shall at the first adjust the amount of Rs. 10,000/- paid by the licensee, in advance, and payment of licence fee shall thereafter be according to clause (ii) of sub-rule (6).

(6) (a) The applicant for a brewery licence or a licensee shall pay into Government treasury:—

(i) the minimum amount of Rs. 10,000/- at the time of making application for the grant or renewal of the licence ; and

(ii) the amount chargeable according to the units of 650 Mls. quarterly within seven days of the expiry of each quarter of the financial year.

(b) The licensee shall within two days of the date of making the payment into Government treasury, submit to the Excise Officer incharge of the brewery a copy of the treasury receipt in token of having made the payment under clause (a) of this rule alongwith a statement showing the quantity of beer deposited in the bottled beer store room and quantity issued from the brewery ;

(7) The licensee shall have the option to pay the licence fee in advance for the following quarter. The Excise Officer Incharge shall maintain a statement in from B-12-B showing such payments and the fee debitable against them, and he shall balance this statement on the last day of every quarter and also inform the licensee of the balance standing to his credit. The Excise Officer Incharge shall require the licensee to replenish the amount of the advance immediately when the balance is exhausted.

(8) In the event of failure to pay the fee or part thereof by the due date, interest at the rate of 18% per annum for a period of one month or a part thereof shall be payable from the date of default in the payment of the fee, and if the default in the payment of fee exceeds one month, interest at the rate of 24% per annum from the initial date of default in payment shall be payable till the default continued."

2. For rule 8 of the said rules, the following shall be substituted, namely:—

"8.(1) A license granted under these rules shall be valid for a period of one year from the date of issue unless it is revoked, cancelled, determined or surrendered earlier and shall be renewable: annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 10,000 specified in part (i) of clause (a) of sub-rule (6) of rule 7 :

Provided that such a licence may be cancelled for breach of terms thereof or may get revoked or determined under rule 5-A of the Punjab Distillery Rules 1932 or may be determined by the Financial Commissioner after giving a notice to the licensee.

(2) An application for the renewal of license shall be made by the licensee to the Financial Commissioner so as to reach him atleast 90 days before the expiry of the year for which the license has been granted or renewed."

3. After rule 37 of the said rules the following rules 38, 39, 40, 41, 42, 43, 44, 45, 46, 47 & 48 shall be inserted namely:—

LOCKS

"38. All manddoors, receptacles for beer, the beer pipes with branches, the point where each branch joins, the pipes and doors of all buildings and rooms used for the brewing bottling of beer and storage of beer shall be so fitted as to enable them to be closed with two locks, the keys of which are not inter-changeable and of which one lock shall be a revenue lock, in the charge of Excise and Taxation Inspector, and the other a brewery lock in the charge of the licensee.

39. (1) Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks except in the case of such as must be affixed to all receptacles or rooms used for the storage of beer.

(2) The Inspector will be supplied with books of lock tickets in Form D. 17 for use with the revenue lock(s). Tickets must be used in the consecutive order of their numbers.

40. Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

41. Lock fastenings must be constructed as much as possible in one piece. When hinges on them are necessary, the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied. Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastenings.

42. When it is necessary for the licensee's operations that cocks upon closed pipes be left open when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no obstruction of beer is possible.

43. The licensee shall enter in regist in form D-8 prescribed under the Punjab Distillery Rules, 1932 the exact quantity of barley and other raw-materials or substance used and shall give the inspector an opportunity of verifying this quantity whenever he may deem desirable to do so.

44. (1) Bottling of beer shall be done in a room(s) called the Beer Bottling Room(s).

(2) No bottle or container shall be filled with beer except in the joint presence of the inspector and a representative of the licensee.

(3) Beer required for bottling shall be measured or calculated and brought into the Beer Bottling Room by a permanently fixed pipe (bearing within the Beer store, a cock and fastening for a revenue lock) or by such means as may be approved by the Financial Commissioner.

(4) The accounts of Beer issued for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the inspector in a register in form B. 17.

(5) The account of beer received for bottling beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the licensee in form B.17-A.

(6) The bottling of beer of different strength and beer meant for different States or Union Territories shall be done separately and at different hours.

(7) The Excise and Taxation Officer incharge of the brewery shall within seven days of the close of the each month send to the Financial Commissioner a monthly abstract of bottling of Beer in a statement in form B. 18.

Storage of Bottled Beer

45. (1) Bottled beer shall be stored in separate room(s) called the Bottled Beer Store Room(s) set apart for the purpose within the brewery enclosure but near the bottling room(s). The bottling rooms and the bottled beer store rooms shall be secured in such a manner as the Financial Commissioner may approve.

(2) The beer of different strength and beer meant for sale in different States or Union Territories shall be stored in the Bottled Beer Store Room in an easily identifiable manner.

(3) The daily account of bottled beer (that is beer contained in bottles or other containers) stored in the Bottled Beer Store Room issued therefrom and actual balance in hand after issues shall be maintained by the inspector as well as the licensee in form B. 18.

(4) The Excise and Taxation Officer in charge of the brewery shall within seven days of the close of each month send to the Financial Commissioner a monthly abstract of storage, issue and balance at the end of each month of beer in form B. 19.

Accounts Etc.

46. The account of the duty paid on beer manufactured shall be maintained by the inspector in form B. 20.

47. (1) Notwithstanding anything contained in the Punjab Distillery Rules, 1932 or these rules, no scale of wastage is prescribed and no remission of duty shall be permissible except as specified in sub-rule (2).

(2) In case the extraordinary loss of beer occurs in a brewery due to accident or calamity an immediate enquiry into the cause shall be made under the orders of the Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of beer had not been wasted due to negligence.

48. Stock taking of beer, both bottled and bulk, shall be made by the Excise and Taxation Officer in charge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner in whose district the brewery is situated.

4. The existing rules 38, 39, 40 and 41 shall be respectively re-numbered as 49, 50, 51 and 52.

5. In the said rules after the existing forms the forms B.12-A, B.12-B, B.17, B.17-A, B.18, B.19 and B.20 are prescribed as follows, namely:—

FORM B.12-A

REGISTER OF CALCULATION OF FEE

[See Rule 7(5) of the Punjab Brewery Rules, 1956]

NAME OF THE BREWERY

Particulars of the Quarter	Total quantity of Beer stocked in the BBSR during the quarter (in bulk litre)	Number of Units of 650 Mls. each Beer stocked as per Col. 2	License fee payable on the quantity mentioned in Col. (3) Rs.	Amount of fee paid Rs.	Signatures of Excise Officer
From to (date)					
1	2	3	4	5	6

FORM B.12-B

REGISTER OF PAYMENT OF ADVANCE LICENSE FEE AND ADJUSTMENT THEREOF

[See Rule 7(7) of the Punjab Brewery Rules, 1956]

NAME OF THE BREWERY

Particulars of the quarter	Balance, if any left in credit of the licensee at the end of preceding quarter	Amount paid on A/C of advance license fee	Total of Col. (2) and (3)	License fee payable for the quarter as per B.1 2-A	Additional amount payable, if any, after adjustment of advance payment for the quarter	Balance, if any, left in credit of the licensee at the end of the quarter	Signature of the Excise Officer	
		Rs. Amount	T.R. No. & date	Rs.	Rs.			
1	2	3(a)	(b)	4	5	6	7	8

FORM B. 17

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity con- tained in bottles or other con- tainers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

FORM B. 17-A

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other con- tainers filled	Quantity con- tained in bottles or other con- tainers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. upto 5%
2. Between 5% and 8.25%
3. other (Specify)

FORM B. 18

DAILY TOTAL OF BEER STORED, ISSUE AND IN STOCK IN THE LICENCED BREWERY AT.....

Date	Glass of beer	Last balance or when stock is taken actual balance	Beer actually brewed (i.e. quantity with out deducting any wastage specified in rule 85)	Beer actually stored in bottled beer storeroom vide Col. 5 of register in Form B. 17	Beer actually issued from the bottled Beer Store Room
		Bls.	Bls.	Bls.	Bls.
1	2	8	4	5	6

With alcoholic content :

1. Upto 5%
2. Between 5% & 8.25%
3. Other (specify)

Actual balance ascertained after stock taking	Wastage, if any, in storage of bottled beer	Remarks
Bls.	Bls. (a) Percentage (b)	
7	8	9

FORM B. 18

FORM B-19

ABSTRACT OF BOTTLING, STORAGE, ISSUE AND BALANCE OF BEER MANUFACTURED IN THE LICENSED BREWERY AT ... DURING THE MONTH OF ... (IN BULK LITRES)

Sl. No.	Class of Beer	Quantity Bottled	Quantity stored in Bottled beer store room	Quantity issued for sale from the bottled Beer Store Room.	Wastage if any	Balance in hand	Remarks
1	2	3	4	5	6	7	8

With alcoholic content :

1. upto 5%
2. Between 5.1% and 8.25%.
3. Other (Specify)

FORM B. 20

DAILY ACCOUNT OF DUTY PAID ON BEER MANUFACTURED IN THE LICENSED BREWERY AT ...

Excise and Taxation officer Incharge of Brewery

Sl. No.	Class of Beer	Quantity Stored (in bottled form)	Quantity Issued	Details of amount of duty recovered on Beer				Remarks
				T.R. No.	Date	Name of Treasury	Amount	
				(a)	(b)	(c)	(d)	
1	2		3		4			5

With alcoholic content :

1. Upto 5%
2. Between 5% and 8.25%.
3. Other (Specify)

Sd/-
Excise and Taxation Commissioner,
Himachal Pradesh.

आबकारी व कराधान विभाग

माधेसूचना

शिमला, 23 मार्च, 1996

संख्या: 7-56/95-ई0 एक्स0 एन0-9218-62.—प्रथम नवम्बर, 1966 से ठीक पूव हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज एक्ट, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन और हिमाचल प्रदेश (एक्साईज पावर्ज एण्ड अपील) आर्डरज, 1965 द्वारा मुझमें निहित वितायुक्त की शक्तियों का प्रयोग करते हुए, मैं, बी0 के0 भटनागर, आबकारी व कराधान आयुक्त, हिमाचल प्रदेश एतद्द्वारा उक्त क्षेत्रों में यथा लागू समक-समय संशोधित पंजाब बूरी रूलज, 1932 (जिन्हें इसके पश्चात् वहां उक्त रूलज कहा गया है) में 1-4-1996 से निम्नलिखित और संशोधन करता हूँ :—

संशोधन

1. For rule 10.7 of the said rules, the following shall be substituted, namely:—

“10.7. (1) The licence shall be in form B-1 and shall not be transferable except with the approval of the Financial Commissioner.

(2) Subject to other rules, the license in form B-1 shall be granted on payment of Rs. 10,000/- and renewed for the period specified in rule 8 subject to payment of licence fee specified in sub-rule (3).

(3) The licence fee for a licence in form B-1 shall be payable on Beer at the rate of Re. 0.15 per unit of 650 Mls. subject to a minimum of Rs. 10,000/- per annum.

*Explanation:—*For the purpose of payment of licence fee under this sub-rule, the quantity of Beer shall be converted into units of 650 Mls. each irrespective of the capacity of the container wherein it is filled.

(4) The licence fee payable under sub-rule (3), except the minimum amount of Rs. 10,000/- shall be chargeable at the time of deposit of stock of Beer in the Bottled Store Room.

(5) The Excise Officer Incharge of the Brewery shall calculate the amount of licence fee on the last working day of every quarter for which the fee is payable and maintain the account of its payment in a register in form B-12-A. He shall at the first adjust the amount of Rs. 10,000/- paid by the licensee, in advance, and payment of licence fee shall thereafter be according to clause (ii) of sub-rule (6).

(6) (a) The applicant for a brewery licence or a licensee shall pay into Government Treasury:—

(i) the minimum amount of Rs. 10,000/- at the time of making application for the grant or renewal of the licence ; and

(ii) the amount chargeable according to the units of 650 Mls. quarterly within seven days of the expiry of the each quarter of the financial year.

(b) The licensee shall within two days of the date of making the payment into Government treasury, submit to the Excise Officer incharge of the brewery a copy of the treasury receipt in token of having made the payment under clause (a) of this rule along with a statement showing the quantity of beer deposited in the bottled beer store room and quantity issued from the brewery ;

(7) The licensee shall have the option to pay the licence fee in advance for the following quarter. The Excise Officer Incharge shall maintain a statement in form B-12-B showing such payments and the fee debitable against them, and he shall balance this statement on the last day of every quarter and also inform the licensee of the balance standing to his credit. The Excise Officer Incharge shall require the licensee to replenish the amount of the advance immediately when the balance is exhausted.

(8) In the event of failure to pay the fee or part thereof by the due date, interest at the rate of 18% per annum for a period of one month or a part thereof shall be payable from the date of default in the payment of the fee, and if the default in the payment of fee exceeds one month, interest at the rate of 24% per annum from the initial date of default in payment shall be payable till the default continued.”

2. For rule 10.8 of the said rules, the following shall be substituted, namely:—

“10.8 (1) A license granted under these rules shall be valid for a period of one year from the date of issue unless it is revoked, cancelled, determined or surrendered earlier and shall be renewable annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 10,000/- specified in part (i) of clause (a) of sub-rule (6) of rule 10.7:

Provided that such a licence may be cancelled for breach of terms thereof or may get revoked or determined under rule 9,5-A of the Punjab Distillery Rules, 1932 or may be determined by the Financial Commissioner after giving a notice to the licensee.

(2) An application for the renewal of license shall be made by the licensee to the Financial Commissioner so as to reach him at least 90 days before the expiry of the year for which the license has been granted or renewed.”

3. After rule 10.36 of the said rules the following rules 10.37, 10.38, 10.39, 10.40, 10.41, 10.42, 10.43, 10.44, 10.45, 10.46 and 10.47 shall be inserted namely:—

LOCKS

“10.37. All manddoors, receptacles for beer, the beer pipes with branches, the point where each branch joins, the pipes and doors of all buildings and rooms used for the brewing bottling of beer and storage of beer shall be so fitted as to enable them to be closed with two locks, the keys of which are not inter-changeable and of which one lock shall be a revenue lock, in the charge of Excise and Taxation Inspector, and the other a brewery lock in the charge of the licensee.

10.38 (1) Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks except in the case of such as must be affixed to all receptacles or rooms used for the storage of beer.

(2) The Inspector will be supplied with books of lock tickets in Form D.17 for use with the revenue lock(s). Tickets must be used in the consecutive order of their numbers.

10.39. Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

10.40. Lock fastenings must be constructed as much as possible in one piece. When hinges on them are necessary, the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied. Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastening.

10.41. When it is necessary for the licensee's operations that cocks upon closed pipes be left open when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no abstraction of beer is possible.

10.42. The licensee shall enter in register in form D-8, prescribed under the Punjab Distillery Rules, 1932 the exact quantity of barley and other raw-materials or substance used and shall give the inspector an opportunity of verifying this quantity whenever he may deem desirable to do so.

10.43 (1) Bottling of beer shall be done in a room(s) called the Beer Bottling Room.

(2) No bottle or container shall be filled with beer except in the joint presence of the inspector and a representative of the licensee.

(3) Beer required for bottling shall be measured or calculated and brought into the Beer Bottling Room by a permanently fixed pipe (bearing within the Beer store, a cock and fastening for a revenue lock) or by such means as may be approved by the Financial Commissioner.

(4) The accounts of Beer issued for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the inspector in a register in form B.17.

(5) The account of beer received for bottling beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the licensee in form B.17-A.

(6) The bottling of different strength and beer meant for different States or Union Territories and shall be done separately and at different hours.

(7) The Excise and Taxation Officer in charge of the brewery shall within seven days of the close of the each month send to the Financial Commissioner a monthly abstract of bottling of Beer in a statement in form B.18.

Storage of Bottled Beer

10.44 (1) Bottled beer shall be stored in separate room(s) called the Bottled Beer Room(s) set apart for the purpose within the brewery enclosure but near the bottling room(s). The bottling rooms and the bottled beer store rooms shall be secured in such a manner as the Financial Commissioner may approve.

(2) The beer of different strength and beer meant for sale in different States or Union Territories shall be stored in the Bottled Beer Store Room in an easily identifiable manner.

(3) The daily account of bottled beer (that is beer contained in bottles or other containers) stored in the Bottled Beer Store Room issued therefrom and actual balance in hand after issues shall be maintained by the inspector as well as the licensee in form B. 18.

(4) The Excise and Taxation Officer incharge of the brewery shall within seven days of the close of each month send to the Financial Commissioner a monthly abstract of storage, issue and balance at the end of each month, of beer in form B. 19.

Accounts Etc.

10.15 The Account of the duty paid on beer manufactured shall be maintained by the inspector in form B. 20.

10.46 (1) Notwithstanding anything contained in the Punjab Distillery Rules, 1932 or these rules, no scale of wastage is prescribed and no remission of duty shall be permissible except as specified in sub-rule (2).

(2) In case the extraordinary loss of beer occurs in a brewery due to accident or calamity an immediate inquiry into the cause shall be made under the orders of the Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of beer had not been wasted due to negligence.

10.47. Stock taking of beer, both bottled and bulk, shall be made by the Excise and Taxation Officer incharge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner in whose district the brewery is situated.

4 The existing rules 10.37, 10.38, 10.39, & 10.40 shall be respectively re-numbered as 10.48, 10.49, 10.50 & 10.51.

5. In the said rules after the existing forms the forms B-12-A, B-12-B, B-17, B-17-A, B-18, B-19 and B-20 are prescribed as follows, namely:—

FORM B1-2-A

REGISTER OF CALCULATION OF FEE

[See Rule 10.7(5) of the Punjab Brewery Rules, 1932]

NAME OF THE BREWERY

Particulars of the Quarter	Total quantity of Beer stockd in the BBSR during the quarter (in bulk litre)	Number of Units of 650 Mls. each Beer stocked as per Col. 2.	License fee payable on the quantity mentioned in Col. (3) Rs.	Amount of fee paid	Signatures of Excise Officer
From to (date)					
1	2	3	4	5	6

FORM B-12-B

REGISTER OF PAYMENT OF ADVANCE LICENSE FEE AND ADJUSTMENT THEREOF

[See Rule 10.7(7) of the Punjab Brewery Rules, 1932]

NAME OF THE BREWERY

Particulars of the quarter	Balance, if any left in credit of the licensee at the end of preceding quarter	Amount paid on A/C of advance license fee	Total of Col. (2) and (3)	License fee payable for the quarter as per B.12-A	Additional amount payable after adjustment of advance payment for the quarter	Balance, if any, left in credit of the licensee at the end of the quarter	Signatures of the Excise Officer
1	2	3(a)	(b)	4	5	6	7
							8

Rs.
Amount
& date.

T.R. No.

Rs.

FORM B.17

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

FORM B.17-A

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

DAILY TOTAL OF BEER STORED, ISSUED AND IN STOCK IN THE LICENSED BREWERY AT

1610

कलकत्ता, दिनांक ३० मार्च, १९१६/१० मार्च, १९१८

Date	Class of beer	Last balance or when stock is taken actual balance	Beer actually brewed (i.e. quantity with out deducting any wastage specified in rule 34)	Beer actually stored in bottled beer store room vide Col. 5 of register in Form B. 17	Beer actually issued from the bottled Beer Store Room
		Bls.	Bls.	Bls.	Bls.
1	2	3	4	5	6

With alcoholic content :

1. Upto 5%
2. Between 5 1/4 and 8.25%
3. Other (specify)

Actual balance ascertained after stock taking

Wastage, if any, in storage of bottled beer

Remarks

Bls.

Bls.

Percentage (B)

7

8

9

ABSTRACT OF BOTTLING, STORAGE, ISSUE AND BALANCED OF BEER MANUFACTURED IN THE LICENSED BREWERY AT..... DURING THE MONTH OF.....

In Bulk Litres

Sl. No.	Class of Beer	Quantity Bottled	Quantity stored in Bottled Beer store Room	Quantity issued for sale from the Bottled Beer Store Room	Wastage if any	Balance in hand	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. upto 5%
2. Between 5.1% and 8.25%
3. Other (specify)

Excise and Taxation Officer
Incharge of Brewery

FORM B. 20

DAILY ACCOUNT OF DUTY PAID ON BEER MANUFACTURED IN THE LICENSED BREWERY AT.....

Sl. No.	Class of Beer	Quantity Stored Issued (in bottled form)	Details of amount of duty recovered on Beer				Remarks
			T.R. No.	Date	Name of Treasury		
			(a)	(b)	(c)	(d)	
1	2	3	4	5	6	7	8

With alcoholic contents :

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

Sd/-
Excise and Taxation Commissioner,
Himachal Pradesh

[Authoritative English text of Excise & Taxation Department, Himachal Pradesh Notification No. 7-56/95-EXN-9218-62, dated 23-3-96, as required under Clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2; the 23rd March, 1996

No. 7-56/95-EXN-9218-62.—In exercise of the powers conferred by sections 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914), as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, V. K. Bhatnagar, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following further amendments shall be made in the Punjab Brewery Rules, 1932, as amended from time to time (hereinafter called the 'said rules'), applicable in the said areas with effect from 1st April, 1996:—

AMENDMENTS

1. For rule 10.7 of the said rules, the following shall be substituted, namely:—

"10.7. (1) The licence shall be in form B-1 and shall not be transferable except with the approval of the Financial Commissioner.

(2) Subject to other rules, the license in form B-1 shall be granted on payment of Rs. 10,000/- and renewed for the period specified in rule 8 subject to payment of licence fee specified in sub-rule (3).

(3) The licence fee for a licence in form B-1 shall be payable on Beer at the rate of Re. 0.15 per unit of 650 Mls., subject to a minimum of Rs. 10,000/- per annum.

*Explanation:—*For the purpose of payment of licence fee under this sub rule, the quantity of beer shall be converted into units of 650 Mls. each irrespective of the capacity of the container wherein it is filled.

(4) The licence fee payable under sub-rule (3), except the minimum amount of Rs. 10,000/- shall be chargeable at the time of deposit of stock of Beer in the Bottled Store room.

(5) The Excise Officer Incharge of the Brewery shall calculate the amount of licence fee on the last working day of every quarter for which the fee is payable and maintain the account of its payment in a register in form B-12-A. He shall at the first adjust the amount of Rs. 10,000/- paid by the licensee in advance, and payment of licence fee shall thereafter be according to clause (ii) of sub rule (6).

(6) (a) The applicant for a brewery licence or a licensee shall pay into Government treasury:—

(i) the minimum amount of Rs. 10,000/- at the time of making application for the grant or renewal of the licence; and

(ii) the amount chargeable according to the units of 650 Mls. quarterly within seven days of the expiry of each quarter of the financial year.

(b) the licensee shall within two days of the date of making the payment into Government treasury, submit to the Excise Officer incharge of the brewery a copy of the

treasury receipt in token of having made the payment under clause (a) of this rule along with a statement showing the quantity of beer deposited in the bottled beer store room and quantity issued from the brewery." ;

(7) The licensee shall have the option to pay the licence fee in advance for the following quarter. The Excise Officer Incharge shall maintain a statement in from B-12-B showing such payments and the fee debitible against them, and he shall balance this statement on the last day of every quarter and also inform the licensee of the balance standing to his credit. The Excise Officer Incharge shall require the licensee to replenish the amount of the advance immediately when the balance is exhausted.

(8) In the event of failure to pay the fee or part thereof by the due date, interest at the rate of 18% per annum for a period of one month or a part thereof shall be payable from the date of default in the payment of the fee, and if the default in the payment of fee exceeds one month, interest at the rate of 24% per annum from the initial date of default in payment shall be payable till the default continued."

2. For rule 10.8 of the said rules, the following shall be substituted, namely:—

"10.8. (1) A license granted under these rules shall be valid for a period of one year from the date of issue unless it is revoked, cancelled, determined or surrendered earlier and shall be renewable annually by the Financial Commissioner on the application of the licensee on payment of an amount of Rs. 10,000/- specified in part (i) of clause (a) of sub-rule (6) of rule 10.7 ;

Provided that such a licensee may be cancelled for breach of terms thereof or may get revoked or determined under rule or may be determined by the Financial Commissioner after giving a notice to the licensee.

(2) An application for the renewal of license shall be made by the licensee to the Financial Commissioner so as to reach him atleast 90 days before the expiry of the year for which the license has been granted or renewed."

3. After rule 10.35 of the said rules the following rules 10.37, 10.38, 10.39, 10.40, 10.41, 10.42, 10.43, 10.44, 10.45, 10.46 & 10.47 shall be inserted namely:—

LOCKS

"10.37 All man floors, receptacles for beer, the beer pipes with branches, the point where each branch joins, the pipes and doors of all buildings and rooms used for the brewing, bottling of beer and storage of beer shall be so fitted as to enable them to be closed with two locks, the keys of which are not interchangeable and of which one lock shall be a revenue lock, in the charge of Excise and Taxation Inspector and the other a brewery lock in the charge of the licensee.

10.38. (1) Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks except in the case of such as must be affixed to all receptacles or rooms used for the storage of beer.

(2) The Inspector will be supplied with books of lock tickets in Form D-17 for use

10.39. Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

10.40 Lock fastenings must be constructed as much as possible in one piece. When hinges on them are necessary, the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied. Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastening.

10.41. When it is necessary for the licensee's operations that cocks upon closed pipes be left open when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed that the revenue lock shall not interfere with the free use of the cock and so fitted that no abstraction of beer is possible.

10.42. The licensee shall enter in register in form D-8, prescribed under the Punjab Distillery Rules, 1932 the exact quantity of barley and other raw-materials or substance used and shall give the inspector an opportunity of verifying this quantity whenever he may deem desirable to do so.

10.43(1) Bottling of beer shall be done in a room(s) called the Beer Bottling Room.

(2) No bottle or container shall be filled with beer except in the joint presence of the inspector and a representative of the licensee.

(3) Beer required for bottling shall be measured or calculated and brought into the Beer Bottling Room by a permanently fixed pipe (boring within the Beer store, a cock and fastening for a revenue lock) or by such means as may be approved by the Financial Commissioner.

(4) The accounts of Beer issued for bottling, beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the inspector in a register in form B.17.

(5) The account of beer received for bottling beer bottled, quantity contained in bottles or containers and balance in hand shall be maintained by the licensee in form B. 17-A.

(6) The bottling of beer of different strength and beer meant for different States or Union Territories shall be done separately and at different hours.

(7) The Excise and Taxation Officer in charge of the brewery shall within seven days of the close of the each month send to the Financial Commissioner a monthly abstract of bottling of Beer in a statement in form B.-18.

Storage of Bottled Beer

10.44 (1) Bottled beer shall be stored in separate room(s) called the Bottled Beer store Room(s) set apart for the purpose within the brewery enclosure but near the bottling room(s). The bottling rooms and the bottled beer store rooms shall be secured in such a manner as the Financial Commissioner may approve.

(2) The beer of different strength and beer meant for sale in different States or Union Territories shall be stored in the Bottled Beer Store Room in an easily identifiable manner.

(3) The daily account of bottled beer (that is beer contained in bottles or other containers) stored in the Bottled Beer Store Room issued therefrom and actual balance in hand after issues shall be maintained by the Inspector as well as the licensee in form B. 18.

(4) The Excise and Taxation Officer in charge of the brewery shall within seven days of the close of each month send to the Financial Commissioner a monthly abstract of storage, issue and balance at the end of each month, of beer in form B. 19.

Accounts Etc.

10.45. The account of the duty paid on beer manufactured shall be maintained by the inspector in form B.20.

10.46 (1) Notwithstanding anything contained in the Punjab Distillery Rules, 1932 or these rules, no scale of wastage is prescribed and no remission of duty shall be permissible except as specified in sub-rule (2).

(2) In case the extraordinary loss of beer occurs in a brewery due to accident or calamity an immediate enquiry into the cause shall be made under the orders of the Collector. If it is found that the loss was due to preventable causes, which could be foreseen or guarded against by the licensees, the Collector shall direct the licensee to pay a sum of money equal to the amount of duty as on issue for the negligence if that quantity of beer had not been wasted due to negligence.

10.47. Stock taking of beer, both bottled and bulk, shall be made by the Excise and Taxation Officer in charge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner in whose district the brewery is situated.

4. The existing rules 10.37, 10.38, 10.39, and 10.40 shall be respectively re-numbered as 10.48, 10.49, 10.50 and 10.51.

5. In the said rules after the existing forms the forms B-12-A, B-12-B, B-17, B-17-A, B-18, B-19 and B-20 are prescribed as follows, namely:—

B-12-A

REGISTER OF CALCULATION OF FEE

[See Rule 10.7(5) of the Punjab Brewery Rules, 1932]

NAME OF THE BREWERY.....

Particulars of the Quarter	Total quantity of BBSR during the quarter (in bulk litre)	Number of Units of 650 Mls. each Beers stocked as per Col. 2	License fee payable on the quantity mentioned in Col. (3) Rs.	Amount of fee paid Rs.	Signature of Excise Officer
From to (date)					
1	2	3	4	5	6

B-12-B

REGISTER OF PAYMENT OF ADVANCE LICENSE FEE AND ADJUSTMENT THEREOF

[See Rule 10.7(7) of the Punjab Brewery Rules, 1932]

NAME OF THE BREWERY.....

Particulars of the quarter	Balance if any left in credit of the licensee at the end of proceeding quarter	Amount paid on A/c of advance license fee	Total of Col. (2) and (3)	License fee payable for the quarter as per B-12-A	Additional amount payable, if any, after adjustment of advance payment for the quarter Rs.	Balance, if any, left in credit of the licensee at the end of the quarter see at the end of the quarter	Signature of the Excise Officer
1	2	3(a)	4	5	6	7	8

Rs.
Amount & date. T. R. No.

FORM B. 17

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED

BREWERY AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

with alcoholic contents

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

FORM B. 17-A

REGISTER OF BOTTLING OPERATIONS CARRIED ON IN THE LICENSED BREWERY

AT

Date	Class of Beer	Quantity issued for bottling	Number of bottles or other containers filled	Quantity contained in bottles or other containers	Balance in hand	Wastage in bottling	Remarks
1	2	3	4	5	6	7	8

with alcoholic contents

1. Upto 5%
2. Between 5% and 8.25%
3. Other (Specify)

DAILY TOTAL OF BEER STORED, ISSUED AND IN STOCK IN THE LICENCED BREWERY
AT.....

Date	Class of beer	Last balance or when stock is taken actual balance	Beer actually brewed (i.e. quantity without deducting any wastage specified in rule 34)	Beer actually stored in bottled beer store room vide Col. 5 of register in form B.17	Beer actually issued from the Bottled Beer Store room
		Bls.	Bls.	Bls.	Bls.
1	2	3	4	5	6
With alcoholic contents					
1. Up to 5%					
2. Between 5% and 8.25%.					
3. Other (Specify)					
Actual balance ascertained after stock taking					
	Bls.	Wastage, if any, in storage of bottled beer		Remarks	
		Bls. (a)	Percentage (b)		
7		8	9		

FORM B.19

ABSTRACT OF BOTTLING, STORAGE, ISSUE AND BALANCE OF BEER MANUFACTURED IN THE LICENSED BREWERY AT..... DURING THE MONTH OF..... (IN BULK LITRES).

Sl. No.	Class of Beer	Quantity Bottled	Quantity stored in Bottled beer store room	Quantity issued for sale from the bottled Beer Store Room	Wastage if any	Balance in hand	Remarks
1	2	3	4	5	6	7	8

With alcoholic contents :

1. upto 5%
2. Between 5.1% and 8.25%
3. Other (Specify)

Sd/-

Excise and Taxation Officer
Incharge of Brewery.

FORM B.20

DAILY ACCOUNT OF DUTY PAID ON BEER MANUFACTURED IN THE LICENSED BREWERY AT.....

Sl. No.	Class of Beer	Quantity stored issued (in bottled form)	Details of amount of duty recovere on Beer			Remarks
			T. R. No.	Date	Name of treasury (c)	Amount (d)
1	2	3	(a)	(b)	(c)	(d) 5

Oith alcoholic contents :

1. Upto 5%
2. Between 5 % and 8.25%
3. Other (Specify)

Sd/-

Excise and Taxation Commissioner.
Himachal Pradesh.

